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F.#2010V00667

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

FILED
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U.S. DISTRICT COURT ED
★ JUN 22 2010
BROOKLYN OFFICE

UNITED STATES OF AMERICA,

Plaintff,

Verified Complaint
In Rem

- against -

ONE HUNDRED AND FOUR THOUSAND SIX
HUNDRED DOLLARS AND ZERO CENTS
(\$104,600.00) PREVIOUSLY ON DEPOSIT IN
TD BANK NA ACCOUNT NUMBER 7925522430,
HELD IN THE NAME OF ANTHONY J.
CENZOPRANO, NOW IN THE CUSTODY OF THE
U.S. DEPARTMENT OF TREASURY, AND ALL
PROCEEDS TRACEABLE THERETO,

Civil Action
No.

SEYBERT

Defendant In Rem.

Plaintiff, UNITED STATES OF AMERICA, by its attorney,
LORETTA E. LYNCH, United States Attorney for the Eastern District
of New York, Duncan Levin, Assistant United States Attorney, of
counsel, alleges upon information and belief as follows:

PRELIMINARY STATEMENT

1. Plaintiff brings this action in rem in order to
condemn and to forfeit to the use and benefit of the United
States of America the above-captioned property: one hundred and
four thousand six hundred dollars and zero cents (\$104,600.00)
previously on deposit in TD Bank NA account number 7925522430
(the "Cenzoprano Account"), held in the name of Anthony J.
Cenzoprano, now in the custody of the U.S. Department of

Treasury, and all proceeds traceable thereto (the "Defendant Funds").

2. The Defendant Funds are forfeitable to the United States pursuant to 31 U.S.C. § 5317, as property involved in a violation or violations of 31 U.S.C. § 5324, or a conspiracy to commit any such violation, and/or as property traceable to any such violation or conspiracy.

JURISDICTION AND VENUE

3. This court has jurisdiction over this action, pursuant to 28 U.S.C. §§ 1345 and 1355.

4. Venue in the Eastern District of New York is proper, pursuant to 28 U.S.C. §§ 1355 and 1395, in that the acts and omissions giving rise to the forfeiture occurred in the Eastern District of New York.

STATUTORY BACKGROUND

5. Pursuant to 31 U.S.C. § 5313(a) and its related regulations, when a domestic financial institution, including banks and money service businesses, is involved in a transaction for the payment, receipt, or transfer of U.S. currency in an amount greater than \$10,000, the institution shall file a currency transaction report ("CTR") for each cash transaction, such as, by way of example, a deposit, withdrawal, exchange of currency or other payment or transfer by, through or to a financial institution. CTRs are filed with the Financial Crimes

Enforcement Network at the Detroit Data Center on forms that require disclosure of, among other information, the identity of the individual who conducted the transaction and the individual or organization for whom the transaction was completed. These regulations also require that multiple transactions be treated as a single transaction if the financial institution has knowledge that they are conducted by, or on behalf of, the same person, and they result in currency either received or disbursed by the financial institution totaling more than \$10,000 during any single business day.

6. Many individuals involved in illegal activities, such as narcotics trafficking, tax evasion and money laundering, are aware of the reporting requirements and take active steps to cause financial institutions to fail to file CTRs in order to avoid detection of the movement of large amounts of cash. These active steps are often referred to as "structuring" and involve making multiple cash deposits or withdrawals in amounts less than \$10,000 on the same day or consecutive days in order to avoid the filing of CTRs. Structuring is prohibited by 31 U.S.C. § 5324(a)(3).

7. Pursuant to 31 U.S.C. § 5324, it is a crime for an individual to (a) "cause or attempt to cause a domestic financial institution to fail to file a report required under § 5313(a)," (b) "cause or attempt to cause a domestic financial institution

to file a report required under § 5313(a) that contains a material omission or misstatement of fact," or (c) "structure or assist in structuring, any transaction with one or more domestic financial institutions" for the purpose of evading the reporting requirements of 31 U.S.C. § 5313(a).

8. Furthermore, 31 U.S.C. § 5317 provides for the forfeiture of any property involved in a violation of 31 U.S.C. § 5324, or any conspiracy to commit any such violation, and any property traceable to any such violation or conspiracy.

9. In any forfeiture action in which the subject property is cash deposited into a bank account, the government is not required to identify the particular funds involved in the offense, as any funds found in the same account within one year of the date of the offense are subject to forfeiture pursuant to 18 U.S.C. § 984.

INVESTIGATION AND PROCEDURAL HISTORY

10. Anthony J. Cenzoprano ("Cenzoprano"), who is the sole account holder of the Cenzoprano Account, is an occupational therapist and chiropractor. He is the owner of The Physical Rehabilitation Center, which is located at 22 Nassau Street, Garden City, New York 11530.

11. The Cenzoprano Account was maintained at TD Bank NA, located in the Eastern District of New York, and was opened in or about June 2007. The Cenzoprano Account is a personal

checking account and is the only account maintained at TD Bank NA in Cenzoprano's name or in the name of The Physical Rehabilitation Center.

12. Based on the Government's investigation, as set forth in more detail below, the Cenzoprano Account has been involved in structuring activity aggregating to at least \$104,600.00 during the period between October 9, 2009 and November 13, 2009.

13. By way of background, law enforcement has determined that during the period of about June 21, 2007 through about August 13, 2007, the Cenzoprano Account was involved in structuring activity totaling approximately \$75,250.00. During this time period, ten currency deposits were made in amounts just under \$10,000.00 that were in an apparent attempt to avoid the filing of a CTR. These funds are not the subject of this civil forfeiture action.

14. Based on a review of the bank records for the Cenzoprano Account obtained from TD Bank, law enforcement has determined that from approximately October 9, 2009 to approximately November 13, 2009, there were twelve structured currency deposits totaling approximately \$104,600.00 in the Cenzoprano Account. The chart below sets forth the dates and amounts of the structured cash deposits into the Cenzoprano Account during this period of time:

DATE OF DEPOSIT	DAY OF DEPOSIT	AMOUNT OF DEPOSIT
Oct. 9, 2009	Friday	\$9,000.00
Oct. 13, 2009	Tuesday	\$9,900.00
Oct. 13, 2009	Tuesday	\$8,800.00
Oct. 14, 2009	Wednesday	\$9,000.00
Oct. 15, 2009	Thursday	\$9,000.00
Oct. 20, 2009	Tuesday	\$9,700.00
Oct. 21, 2009	Wednesday	\$9,700.00
Oct. 22, 2009	Thursday	\$9,500.00
Oct. 23, 2009	Friday	\$9,300.00
Oct. 26, 2009	Monday	\$2,500.00
Nov. 9, 2009	Monday	\$8,300.00
Nov. 13, 2009	Friday	\$9,900.00
TOTAL:		\$104,600.00

15. As reflected in the chart above, a majority of the deposits were made on consecutive business days and were all in amounts less than \$10,000.00 dollars, an amount that would have triggered the filing of a CTR. The amount and frequency of these structured deposits are inconsistent with typical activity in a personal checking account, and these transactions were clearly being structured for the purpose of avoiding currency reporting requirements. Additionally, as reflected in the chart above, the two separate deposits made on October 13, 2009 in the amounts of

\$9,900.00 and \$8,800.00 into the Cenzoprano Account triggered the filing of a "multiple transaction" CTR by TD Bank. A "multiple transaction" CTR is typically filed by a financial institution without the customer's knowledge when the customer conducts more than one cash deposit or withdrawal transaction on the same banking day and the aggregate of such deposits or withdrawals exceeds the amount of \$10,000.

16. Based upon the foregoing investigation, the Cenzoprano Account was involved in structuring activity in the amount of at least \$104,600.00 during the period between on or about October 9, 2009 and on or about November 13, 2009 in violation of 31 U.S.C. § 5324.

17. On or about April 7, 2010, U.S. Magistrate Judge Roanne L. Mann signed a seizure warrant for the Defendant Funds. All of the Defendant Funds are now in the custody of the United States Department of Treasury.

18. In the administrative forfeiture process, the United States Department of Treasury sent timely notice to all potential claimants to the Defendant Funds, and Cenzoprano submitted a timely claim to the Defendant Funds.

FIRST CLAIM FOR RELIEF

19. Plaintiff repeats the allegations of paragraphs 1 through 18 as if fully set forth herein.

20. The Defendant Funds, and all proceeds traceable thereto, were involved in or are traceable to, transactions or attempted transactions, which were structured with the intent to avoid transaction reporting requirements under federal law, in violation of 31 U.S.C. § 5324, or conspiracy to commit such offense.

20. As a result of the foregoing, the Defendant Funds and all proceeds traceable thereto, are liable to condemnation and to forfeiture to the United States for its use, in accordance with 31 U.S.C. § 5317(c).

WHEREFORE, plaintiff, United States of America, requests that a warrant of this Court be issued for the arrest of the Defendant Funds; that due notice of these proceedings be given to all interested persons; that the Defendant Funds be forfeited and condemned to the use of the United States of America; that the plaintiff be awarded its costs and disbursements in this action; and for such other relief and further relief as this Court deems just and proper.

Dated: Brooklyn, New York
June 22, 2010

LORETTA E. LYNCH
UNITED STATES ATTORNEY
Eastern District of New York
Attorney for Plaintiff
271 Cadman Plaza East
Brooklyn, New York 11201

By: 

DUNCAN LEVIN
Assistant U.S. Attorney
(718) 254-6060/7000

VERIFICATION

Brian Westrich hereby declares as follows:

1. I am a Special Agent with the Internal Revenue Service, Criminal Investigation Division.


2. I have read the within-verified complaint in rem and know the contents thereof.

3. I believe the matters contained in the within-verified complaint in rem are true and accurate to the best of my knowledge, information and belief.

4. The source of my information and the grounds for my belief are personal knowledge and information provided by other law enforcement officers and the official files and records of the United States of America.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: Brooklyn, New York
June 22, 2010



Brian Westrich
Special Agent
Internal Revenue Service
Criminal Investigation Division